



Superannuation Industry (Supervision) Amendment Regulation 2012 (No. 5)

Select Legislative Instrument 2012 No. 317

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Superannuation Industry (Supervision) Act 1993*.

Dated 6 December 2012

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

WILLIAM RICHARD SHORTEN
Minister for Financial Services and Superannuation

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1 Name of regulation

This regulation is the *Superannuation Industry (Supervision) Amendment Regulation 2012 (No. 5)*.

2 Commencement

This regulation commences as follows:

- (a) on the commencement of Division 1 of Part 1 of Schedule 4 to the *Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012*—sections 1 to 4 and Schedule 1;
- (b) on 1 July 2013—Schedule 2.

3 Amendment of *Superannuation Industry (Supervision) Regulations 1994*

Schedule 1 amends the *Superannuation Industry (Supervision) Regulations 1994*.

4 **Amendment of *Superannuation Industry (Supervision) Regulations 1994***

Schedule 2 amends the *Superannuation Industry (Supervision) Regulations 1994*.

Schedule 1 **Amendment commencing on commencement of Division 1 of Part 1 of Schedule 4 to the Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012**
(section 3)

[1] **After Part 3A**
insert

Part 3B **Superannuation data and payment matters**

3B.01 **Definitions**

In this Part:

prescribed eligible superannuation entity—see regulation 3B.02.

unique superannuation identifier, for an eligible superannuation entity, means either:

- (a) the entity's ABN followed by 3 numerals; or
- (b) another kind of unique identifier approved in writing by the Commissioner of Taxation.

3B.02 **Prescribed eligible superannuation entity for register**

For paragraph 34Z (1) (a) of the Act, a prescribed eligible superannuation entity is an eligible superannuation entity that is not a self managed superannuation fund.

3B.03 Information to be given for register

- (1) For subsection 34Z (1) of the Act, the trustee of a prescribed eligible superannuation entity must give to the Commissioner of Taxation (the *Commissioner*):
 - (a) at least one unique superannuation identifier for the entity; and
 - (b) for each unique superannuation identifier:
 - (i) one set of bank details that is sufficient to enable an electronic payment to be made; and
 - (ii) either:
 - (A) one internet protocol address; or
 - (B) one other kind of digital address approved by the Commissioner for the receipt of electronic communications.
- (2) The trustee may give:
 - (a) the same bank details for more than one unique superannuation identifier; and
 - (b) the same internet protocol address, or other approved digital address, for more than one unique superannuation identifier.
- (3) The trustee must tell the Commissioner the date on which the information is to be operative for the entity.
- (4) However, the information must be operative for the entity on or before the later of:
 - (a) 1 July 2013; and
 - (b) the date on which the entity first receives a contribution, or a rollover or a transfer of a member's withdrawal benefit.
- (5) Subregulation (6) applies to the trustee of an entity if:
 - (a) the entity is receiving contributions, or rollovers or transfers of members' withdrawal benefits, from an employer, RSA provider or other superannuation entity on the commencement of this Part; and

- (b) the trustee expects that the entity will continue to receive contributions, or rollovers or transfers of members' withdrawal benefits, on or after 1 July 2013.
- (6) The trustee must give the information mentioned in subregulation (1) to the Commissioner on or before the later of:
 - (a) 20 business days after the commencement of this Part; and
 - (b) 1 April 2013.
- (7) The trustee of an entity to which subregulation (6) does not apply must give the information mentioned in subregulation (1) to the Commissioner on or before the later of:
 - (a) 10 business days before the day on which the entity first receives a contribution, or a rollover or a transfer of a member's withdrawal benefit; and
 - (b) 1 April 2013.
- (8) If the trustee of an entity proposes to change any information given for the entity under this regulation, the trustee must give the changed information to the Commissioner no later than 10 business days before the new information is to be operative for the entity.

Schedule 2 Amendments commencing on 1 July 2013

(section 4)

[1] Regulations 6.32 to 6.34

substitute

6.32 Superannuation data and payment matters

For subsection 34K (1) of the Act, regulations 6.33 to 6.38 prescribe matters to be complied with.

6.33 Request for rollover or transfer of withdrawal benefit

- (1) A member of a regulated superannuation fund or approved deposit fund (the *transferring fund*) may request, in writing, that the whole or a part of the member's withdrawal benefit in the transferring fund be rolled over or transferred to any of the following (the *receiving fund*):
 - (a) a regulated superannuation fund;
 - (b) an approved deposit fund;
 - (c) an RSA provider.

Note A member may also request that his or her withdrawal benefit be rolled over or transferred to an EPSSS.
- (2) If the receiving fund is not a self managed superannuation fund, the member:
 - (a) may make the request to the transferring fund or the receiving fund; and
 - (b) if the request is to rollover or transfer an amount that is the whole of the member's withdrawal benefit—may use the form specified in Schedule 2A to make the request.
- (3) If the receiving fund is a self managed superannuation fund, the member:
 - (a) must make the request to the transferring fund; and

- (b) if the request is to rollover or transfer an amount that is the whole of the member's withdrawal benefit—may use the form specified in Schedule 2B to make the request.

Note The forms in Schedules 2A and 2B deal with information about tax file numbers that is required in accordance with Part 25A of the Act, and approvals under that Part.

6.33A Action by receiving fund on receipt of request

- (1) This regulation applies to the trustee of a fund (the *receiving fund*) if the receiving fund receives a written request from a member to rollover or transfer the whole or part of the member's withdrawal benefit from a regulated superannuation fund, approved deposit fund or RSA provider (the *transferring fund*) to the receiving fund.
- (2) The trustee must tell the transferring fund about the request and give the following details to the transferring fund:
- (a) the member's full name;
 - (b) the member's date of birth;
 - (c) the member's sex;
 - (d) the member's residential address;
 - (e) the member's membership number, or account number, with the transferring fund;
 - (f) the receiving fund's name and ABN;
 - (g) the receiving fund's unique superannuation identifier for the rollover or transfer;
 - (h) the transferring fund's name and ABN;
 - (i) the transferring fund's unique superannuation identifier for the rollover or transfer.
- (3) However, subsection (2) does not apply if the trustee does not have all of the details mentioned in subsection (2).
- (4) The trustee must also tell the transferring fund:
- (a) whether the request is to rollover or transfer the whole or a part of the member's withdrawal benefit; and
 - (b) if the request is to rollover or transfer a part of the member's withdrawal benefit—the amount to be rolled over or transferred.

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- (5) The trustee must also give the tax file number to the transferring fund, unless, before the rollover or transfer, the member gives the trustee a written statement requesting the trustee not to inform any RSA provider or any other trustee of the member's tax file number.

Note Standards made under subsection 34K (3) of the Act may set out how the information in subregulations (2) and (4) is to be given to the transferring fund (for example, electronically), and may set out additional information that must be given.

- (6) Before the trustee gives the information to the transferring fund, the trustee must reasonably believe that the member:
- (a) is aware that the member may ask the trustee of the transferring fund for information that the member reasonably requires for the purpose of understanding any benefit entitlements that the member may have, including:
- (i) information about any fees or charges that may apply to the proposed rollover or transfer; and
 - (ii) information about the effect of the proposed rollover or transfer on any benefit entitlements the member may have; and
- (b) either:
- (i) has obtained any information the member reasonably requires; or
 - (ii) does not require such information.

Note Under section 1017C of the *Corporations Act 2001*, a trustee of a fund must, on request by a member of the fund, give the member the information and documents mentioned in subsections 1017C (3) and (5). See also regulations 7.9.02, 7.9.45 and 7.9.47 of the *Corporations Regulations 2001*.

6.33B Transferring fund must electronically receive request

- (1) This regulation applies to a regulated superannuation fund or approved deposit fund (the *transferring fund*) if a member of the fund makes a request for the whole or part of the member's withdrawal benefit in the transferring fund to be rolled over or transferred to another regulated superannuation fund, approved deposit fund or RSA provider (the *receiving fund*).

- (2) The transferring fund must be able to electronically receive information in relation to the rollover or transfer sent to the transferring fund:
- (a) by the receiving fund, in accordance with regulation 6.33A and any applicable Standards made under subsection 34K (3) of the Act; or
 - (b) by the receiving fund in accordance with any applicable Standards made under subsection 45B (3) of the RSA Act; or
 - (c) by the member, in accordance with any Standards made under subsection 34K (3) of the Act or subsection 45B (3) of the RSA Act that apply in relation to requests for rollovers or transfers of withdrawal benefits; or
 - (d) by the Commissioner of Taxation under regulation 6A.03.

6.33C Trustee may request information if not provided

- (1) Subregulation (2) applies if:
- (a) a trustee of a regulated superannuation fund or approved deposit fund (the *transferring fund*) receives:
 - (i) a request to roll over or transfer a member's withdrawal benefit to another regulated superannuation fund or approved deposit fund, an RSA provider or an EPSSS; or
 - (ii) the information mentioned in subregulation 6.33A (2) from a receiving fund; and
 - (b) the request is to rollover or transfer the whole of the member's withdrawal benefit; and
 - (c) the trustee requires further information in order to process the request; and
 - (d) one of the following applies:
 - (i) for a request to rollover or transfer to a self managed superannuation fund—the further information is mandatory information in the form in Schedule 2B;
 - (ii) in any other case—the further information is mandatory information in the form in Schedule 2A.

Note If a request does not include all of the mandatory information in the form in Schedule 2A or 2B (whether or not the request is made using the form) the trustee may still roll over or transfer the amount without asking for the rest of the mandatory information.

- (2) The trustee must ask the member for the mandatory information not later than 5 business days after receiving the request.
- (3) If:
 - (a) a trustee of a transferring fund receives:
 - (i) a request to roll over or transfer a member's withdrawal benefit to another regulated superannuation fund or approved deposit fund, an RSA provider or an EPSSS; or
 - (ii) the information mentioned in subregulation 6.33A (2) from a receiving fund; and
 - (b) the request is to rollover or transfer part of the member's withdrawal benefit; and
 - (c) the trustee requires further information that is necessary to process the request;the trustee must ask the member for the information not later than 5 business days after receiving the request.
- (4) If the trustee does not receive the information requested in subregulation (2) or (3) not later than 10 business days after making the request, the trustee must make reasonable further inquiries of the member to obtain the information.

6.33D Validation of member's details by transferring fund

- (1) Subregulation (2) applies to the trustee of a regulated superannuation fund or approved deposit fund (the *transferring fund*) if:
 - (a) the transferring fund receives:
 - (i) a request under regulation 6.33 to rollover or transfer the whole or a part of a member's withdrawal benefit from the transferring fund to another regulated superannuation fund (other than a self managed superannuation fund) or approved deposit fund, or an RSA provider; or

- (ii) a request to rollover or transfer the whole or a part of a member's withdrawal benefit from the transferring fund to an EPSSS; and
 - (b) the request was not given to the trustee by the Commissioner of Taxation; and
 - (c) the transferring fund has the member's tax file number.
- (2) The trustee of the transferring fund must ask the Commissioner of Taxation, using an electronic interface provided by the Commissioner, for a notice under subsection 299TD (2) of the Act in relation to the member.
- (3) However, subregulation (2) does not apply if the Commissioner has previously given the trustee a notice under subsection 299TD (2) of the Act stating that the Commissioner was able to validate the member's information given by the trustee.
- (4) The trustee may ask the member for any proof of identity information on the form in Schedule 2B that the trustee reasonably requires to process the request if:
 - (a) the Commissioner of Taxation gives the trustee a notice under subsection 299TD (2) of the Act stating that the Commissioner is not able to validate the information mentioned in subsection (2); or
 - (b) the trustee does not have the member's tax file number.
- (5) The trustee must ask for the proof of identity information under subregulation (4) not later than:
 - (a) for a trustee to whom paragraph (4) (a) applies—5 business days after receiving the Commissioner's notice; and
 - (b) for a trustee to whom paragraph (4) (b) applies—5 days after receiving the request to rollover or transfer the whole or a part of the member's withdrawal benefit.
- (6) If the trustee does not receive the information requested under subregulation (4) not later than 10 business days after making the request, the trustee must make reasonable further inquiries of the member to obtain the information.

6.33E Verification of self managed superannuation fund and member's details

- (1) This regulation applies to the trustee of a regulated superannuation fund or approved deposit fund (the *transferring fund*) if the transferring fund receives a request under regulation 6.33 to rollover or transfer the whole or a part of a member's withdrawal benefit from the transferring fund to a self managed superannuation fund (the *receiving fund*).
- (2) The trustee of the transferring fund must:
 - (a) use an electronic service provided by the Australian government to verify:
 - (i) the ABN and name of the receiving fund; and
 - (ii) that the receiving fund is a regulated superannuation fund; and
 - (b) use an electronic service provided by the Commissioner of Taxation to validate that the member is a member of the receiving fund.
- (3) If the trustee is unable to verify the information mentioned in paragraph (2) (a) or is unable to validate the information mentioned in paragraph (2) (b), using the electronic service, the trustee must ask the member for written evidence to verify:
 - (a) the name of the receiving fund; and
 - (b) that the receiving fund is a regulated superannuation fund; and
 - (c) that the member is a member of the receiving fund.
- (4) The trustee must ask for the evidence under subregulation (3) not later than 5 business days after the trustee has been unable to verify or validate the information under subsection (2).
- (5) If the trustee does not receive the evidence requested under subregulation (4) within 10 business days after making the request the trustee must make reasonable further inquiries of the member to obtain the information.

6.34 Rollover or transfer of withdrawal benefit*Application of regulation*

- (1) This regulation applies to the trustee of a regulated superannuation fund or approved deposit fund (the *transferring fund*) if:
- (a) the transferring fund receives a request to rollover or transfer the whole or part of a member's withdrawal benefit from the transferring fund to another regulated superannuation fund or approved deposit fund, an RSA provider or an EPSSS (the *receiving fund*); and
 - (b) for a request to rollover or transfer the whole of member's withdrawal benefit—the transferring fund receives all information that is mandatory information in the form in Schedule 2A (if the receiving fund is not a self managed superannuation fund) or Schedule 2B (in any other case); and
 - (c) for a request for rollover or transfer part of the member's withdrawal benefit—the transferring fund receives:
 - (i) the information that would be required by the form specified in Schedule 2A (if the receiving fund is not a self managed superannuation fund) or Schedule 2B (in any other case); and
 - (ii) any other information that is reasonably required by the trustee of the fund to give effect to the rollover or transfer; and
 - (d) for a request to which paragraph 6.33D (4) (a) or (b) applies—the trustee has received sufficient information, following a request under subregulation 6.33D (4), to reasonably enable the trustee to give effect to the rollover or transfer; and
 - (e) for a request to which subregulation 6.33E (3) applies, the trustee has received sufficient information, following a request under subregulation 6.33E (4), to reasonably enable the trustee to give effect to the rollover or transfer.

Note for paragraph (a) The request could come from the member, the receiving fund or the Commissioner of Taxation.

Trustee must rollover or transfer

- (2) Subject to regulations 6.35 and 6.38, the trustee must roll over or transfer the amount in accordance with the request.

Note Standards made under subsection 34K (3) of the Act may set out how the amount is to be rolled over or transferred, and information that must accompany the rollover or transfer.

- (3) The trustee must assign a payment reference number to the rollover or transfer, and include the payment reference number in the rollover or transfer.

- (4) The payment reference number must be unique to:

- (a) the rollover or transfer; or
- (b) a number of rollovers or transfers made together on the same day by the transferring fund.

Note Standards made under subsection 34K (3) of the Act may set out how the payment reference number is to be determined.

- (5) Before the trustee rolls over or transfers the amount, the trustee must, unless the trustee received the request from the receiving fund under regulation 6.33A or the Commissioner for Taxation under Part 6A, reasonably believe that the member:

- (a) is aware that the member may ask the trustee for information that the member reasonably requires for the purpose of understanding any benefit entitlements that the member may have, including:
 - (i) information about any fees or charges that may apply to the proposed rollover or transfer; and
 - (ii) information about the effect of the proposed rollover or transfer on any benefit entitlements the member may have; and
- (b) either:
 - (i) has obtained any information the member reasonably requires; or
 - (ii) does not require such information.

Note Under section 1017C of the *Corporations Act 2001*, a trustee of a fund must, on request by a member of the fund, give the member the information and documents mentioned in subsections 1017C (3) and (5). See also regulations 7.9.02, 7.9.45, and 7.9.47 of the *Corporations Regulations 2001*.

6.34A Timeframes for rollovers and transfers

- (1) This regulation applies if a trustee of a transferring fund is required to rollover or transfer an amount to a receiving fund under regulation 6.34.

Timeframe—standard

- (2) Subject to subregulations (3) to (6), a trustee required to roll over or transfer an amount under subregulation 6.34 (2) must do so as soon as practicable, but in any case not later than 3 business days after:
 - (a) the trustee received the rollover or transfer request; or
 - (b) if the trustee seeks further information under regulation 6.33C or subregulation 6.33D (4) or 6.33E (3)—the date the trustee receives the information; or
 - (c) if there is a suspension or variation under regulation 6.36 or 6.37—the end of the period of the suspension or variation.

Timeframe—non-standard

- (3) If the receiving fund is unable to receive the rollover or transfer in accordance with any applicable Standards made under subsection 34K (3) of the Act or subsection 45B (3) of the RSA Act, the trustee is required, subject to subregulations (4) to (6), to rollover or transfer the amount as soon as practicable, but in any case not later than 30 days after:
 - (a) the trustee received the rollover or transfer request; or
 - (b) if the trustee seeks further information under regulation 6.33C or subregulation 6.33D (4) or 6.33E (3)—the date the trustee receives the information; or

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- (c) if there is a suspension or variation under regulation 6.36 or 6.37—the end of the period of the suspension or variation.
- (4) If, on or after 1 July 2007, a member makes an investment choice under regulation 4.02:
- (a) the trustee is not required to rollover or transfer the amount within the period mentioned in subregulation (2) if:
 - (i) the trustee takes steps to redeem the investment as soon as practicable but in any case not later than 3 business days; and
 - (ii) the rollover or transfer is made as soon as practicable, and in any event not later than 3 business days, after the trustee receives the proceeds of the redemption; but
 - (b) the trustee must rollover or transfer the amount as soon as practicable and in any case not later than 30 days after:
 - (i) the trustee received the request; or
 - (ii) if the trustee seeks further information under regulation 6.33C, or subregulation 6.33D (4) or 6.33E (3)—the time the trustee receives the information; or
 - (iii) if there is a suspension or variation under regulation 6.36 or 6.37—the end of the period of the suspension or variation.

Timeframe—illiquid investments

- (5) For an investment made before 1 July 2007, the trustee is not required to rollover or transfer the amount within the period mentioned in subregulation (2), (3) or (4) if:
- (a) any part of the member's interest was an illiquid investment immediately before 1 July 2007; and

- (b) the trustee informed the member, before 1 July 2008, of the nature of the illiquid investment, the impact of the investment on the portability of the member's interest, and the period within which the investment can be rolled over to another fund.
- (6) If, on or after 1 July 2007, a member makes an investment choice under regulation 4.02, the trustee is not required to rollover or transfer the amount within the period mentioned in subregulation (2), (3) or (4) if:
- (a) for an investment choice made before 1 July 2013 where the investment strategy chosen is an illiquid investment—the trustee, before the member made the investment choice:
 - (i) informed the member of the effect of subregulation 6.34 (5) of these Regulations as in force immediately before 1 July 2013, and of the maximum period in which a transfer was required to be effected under that subregulation; and
 - (ii) informed the member of the reasons why the investment is illiquid; and
 - (iii) obtained written consent that the member understands and accepts that a period longer than 30 days is required (in respect of the whole or part of the requested transfer amount) because of the illiquid nature of the investment; or
 - (b) for an investment choice made on or after 1 July 2013, where the investment strategy chosen is an illiquid investment—the trustee has, before the member made the investment choice:
 - (i) informed the member of the effect of paragraph 6.34A (4) (b) and of the maximum period in which a transfer is required to be effected under that paragraph; and
 - (ii) informed the member of the reasons why the investment is illiquid; and

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- (iii) obtained written consent that the member understands and accepts that a period longer than 30 days is required (in respect of the whole or part of the requested transfer amount) because of the illiquid nature of the investment.

Note The trustee may effect a rollover or transfer in more than 1 transaction to ensure that only the illiquid investment is rolled over or transferred outside the 3 day period.

6.34B Member details for rollover or transfer

- (1) A trustee of a transferring fund who rolls over or transfers the whole or part of a member's withdrawal benefit under regulation 6.34 to a regulated superannuation fund, approved deposit fund or RSA provider (the *receiving fund*) must give the following information to the receiving fund in relation to the rollover or transfer:
- (a) the member's full name;
 - (b) the member's date of birth;
 - (c) the member's sex;
 - (d) the member's residential address;
 - (e) the payment reference number included with the rollover or transfer.

Note See section 299M of the Act for requirements relating to the provision of the member's tax file number.

- (2) However, the trustee is not required to give the information to the receiving fund if the member has not given the information to the transferring fund.
- (3) The trustee must give the information to the receiving fund on the same day as the trustee makes the rollover or transfer.

Note Standards made under subsection 34K (3) of the Act may set out how the information in subregulation (1) is to be given to the receiving fund (for example, electronically), and may require additional information to be given.

6.34C Receiving fund must electronically receive information and payment

- (1) This regulation applies to a regulated superannuation fund or approved deposit fund (the *receiving fund*) if:
 - (a) another regulated superannuation fund or approved deposit fund, or an RSA provider (the *transferring fund*) gives to the receiving fund in relation to a rollover or transfer:
 - (i) the information mentioned in subregulation 6.34B (1); and
 - (ii) a payment of the whole or a part of a member's withdrawal benefit being rolled over or transferred to the receiving fund; and
 - (b) the information is given, and the payment made, in accordance with the applicable Standards (if any) made under subsection 34K (3) of the Act or subsection 45B (3) of the RSA Act.
- (2) The receiving fund must be able to receive the information and payment electronically.

Note Standards made under subsection 34K (3) may set out additional requirements for how the fund is to receive the information and payment.

6.34D Receiving fund must allocate amount to member

- (1) This regulation applies to the trustee of a regulated superannuation fund or approved deposit fund (the *receiving fund*) if:
 - (a) the receiving fund receives a rollover or transfer of an amount that is the whole or a part of a member's withdrawal benefit from:
 - (i) a regulated superannuation fund or approved deposit fund; or
 - (ii) an RSA provider; or
 - (iii) the Commissioner of Taxation; and

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- (b) for a rollover or transfer received from a regulated superannuation fund or approved deposit fund (the *transferring fund*):
- (i) the transferring fund made the rollover or transfer in accordance with any applicable Standards specified under subsection 34K (3) of the Act; and
 - (ii) the information required by subregulation 6.34B (1), and any applicable Standards specified under subsection 34K (3) of the Act, was sent in relation to the rollover or transfer; and
 - (iii) the information was sent in the way required by any applicable Standards made under subsection 34K (3) of the Act; and
- (c) for a rollover or transfer received from the Commissioner of Taxation—the Commissioner made the rollover or transfer in accordance with any applicable Standards specified under subsection 34K (3) of the Act that would apply if the rollover or transfer were being made by a regulated superannuation fund or approved deposit fund; and
- (d) for a rollover or transfer received from an RSA provider:
- (i) the RSA provider made the rollover or transfer in accordance with any applicable Standards specified under subsection 45B (3) of the RSA Act; and
 - (ii) the information required by any applicable Standards made under subsection 45B (3) of the RSA Act, was sent in relation to the rollover or transfer; and
 - (iii) the information was sent in the way required by any applicable Standards made under subsection 45B (3) of the RSA Act.
- (2) If the receiving fund accepts the rollover or transfer, and receives it in accordance with any applicable Standards made under subsection 34K (3) of the Act, the receiving fund must allocate the amount transferred or rolled over to the member's account as soon as possible, but in any case not later than 3 business days after the receiving fund has received:
- (a) the rollover or transfer of the amount; and

(b) either:

- (i) the information mentioned in subparagraph (1) (b) (ii), sent in accordance with any applicable Standards made under subsection 34K (3) of the Act; or
- (ii) the information mentioned in subparagraph (1) (d) (ii), sent in accordance with any applicable Standards made under subsection 45B (3) of the RSA Act.

[2] Paragraph 6A.03 (2) (b)

omit

[3] Paragraph 6A.03 (2) (c)

renumber as paragraph 6A.03 (2) (b)

[4] Division 7.2, heading

substitute

Division 7.2 Contributions to be allocated to members

[5] Regulations 7.06 to 7.08

substitute

Subdivision 7.2.1 Superannuation data and payment matters

7.07 Superannuation data and payment matters

For subsection 34K (1) of the Act, regulations 7.07A to 7.07H prescribe matters to be complied with.

7.07AA Application

- (1) This regulation is made for subitem 20 (6) of Part 4 of Schedule 1 to the *Superannuation Legislation Amendment (Stronger Super) Act 2012* (the **amending Act**).
- (2) This subdivision applies in relation to a medium to large employer on 1 July 2014 in relation to conduct that occurs on or after 1 July 2014.
- (3) This subdivision applies in relation to a small employer on 1 July 2015 in relation to conduct that occurs on or after 1 July 2015.
- (4) In this regulation:
medium to large employer has the meaning given by subitem 20 (4) of Part 4 of Schedule 1 to the amending Act.
small employer has the meaning given by subitem 20 (4) of Part 4 of Schedule 1 to the amending Act.

7.07A Initial registration of employee

- (1) This regulation applies to an employer if:
 - (a) the employer makes a contribution for an employee to a regulated superannuation fund on or after the commencement of Part 3B; and
 - (b) the employer has not previously made a contribution to the fund for the employee; and
 - (c) the contribution is not to:
 - (i) a self managed superannuation fund; or
 - (ii) a fund chosen by the employee.
- (2) The employer must, before or on the same day as the employer makes the first contribution, give the following information to the fund:
 - (a) the employee's full name;
 - (b) the employee's date of birth;
 - (c) the employee's tax file number;
 - (d) the employee's sex;
 - (e) the employee's residential address.

- (3) However, subregulation (2) does not apply if the employer has made reasonable efforts to get the information from the employee but has been unable to do so.

Note Standards made under subsection 34K (3) of the Act may set out how the information in subregulation (2) is to be given to the fund (for example, electronically), and may set out additional information that must be given.

7.07B Validation of initial registration information

- (1) This regulation applies to the trustee of a regulated superannuation fund, other than a self managed superannuation fund, if:
- (a) the fund receives the following information for a member from an employer in accordance with regulation 7.07A:
- (i) full name;
 - (ii) tax file number;
 - (iii) date of birth; and
- (b) the information is given to the fund in the way required by any applicable Standards made under subsection 34K (3) of the Act.
- (2) The trustee must ask the Commissioner of Taxation, using an electronic interface provided by the Commissioner, for a notice under subsection 299TD (2) of the Act in relation to the member.
- (3) However, subregulation (2) does not apply if the Commissioner has previously given the trustee a notice under subsection 299TD (2) of the Act stating that the Commissioner was able to validate the member's information given by the trustee.
- (4) The trustee must make the request not later than 3 business days after receiving the information.

7.07C Trustee may give membership or account number to Commissioner of Taxation

The trustee of a regulated superannuation fund may give the Commissioner of Taxation the membership number, or account number, for a member of the fund.

7.07D Invalid initial registration information

- (1) This regulation applies to the trustee of a regulated superannuation fund, other than a self managed superannuation fund, if the Commissioner of Taxation gives the trustee a notice under subsection 299TD (2) of the Act stating that the Commissioner is not able to validate the information given to the Commissioner by the trustee under regulation 7.07B.
- (2) The trustee must, not later than 5 business days after receiving the Commissioner's notice, ask the employer to confirm the following information for the member:
 - (a) full name;
 - (b) tax file number;
 - (c) date of birth;
 - (d) residential address.
- (3) If an employer receives a request from a trustee under subregulation (2), the employer must make all reasonable efforts to give the trustee the complete or correct information for the employee not later than 10 business days after receiving the request.

7.07E Employee details for contribution

- (1) This regulation applies to an employer who makes a contribution for an employee to a regulated superannuation fund, unless:
 - (a) the fund is a self managed superannuation fund; and
 - (b) the employer is a related party of the fund.
- (2) The employer must give the following information to the fund in relation to the contribution:
 - (a) the employee's full name;
 - (b) the employee's residential address;
 - (c) the employee's tax file number;
 - (d) the employee's telephone number.

- (3) However, the employer is not required to give the information mentioned in subregulation (2) to the fund if:
- (a) the employee has not given the information to the employer, and the employer has made reasonable efforts to obtain the information from the employee; or
 - (b) the fund is a self managed superannuation fund and the employer is a related party of the fund.

- (4) The employer must give the information to the fund on the same day as the employer makes the contribution to the fund.

Note Standards made under subsection 34K (3) of the Act may set out how the information in subregulation (2) is to be given to the fund, additional information that must be given, and how the contribution must be made.

- (5) The employer must assign a payment reference number to the contribution and include the payment reference number with the contribution.

- (6) The payment reference number must be unique to:

- (a) the contribution; or
- (b) a number of contributions made together on the same day by the employer.

Note Standards made under subsection 34K (3) of the Act may set out how the payment reference number is to be determined.

7.07F Superannuation fund must electronically receive contributions and information

- (1) This regulation applies from 1 July 2014 to a regulated superannuation fund if:
- (a) any of the following is sent to the fund by an employer:
 - (i) the information mentioned in subregulation 7.07A (2);
 - (ii) a contribution and the information mentioned in subregulation 7.07E (2);
 - (iii) any other information relating to a contribution; and
 - (b) the information is sent to the fund on or after 1 July 2014; and

-
- (c) the information is, or the information and contribution are, sent to the fund in accordance with any applicable Standards made under subsection 34K (3) of the Act.
 - (2) However, this regulation does not apply if the fund is a self managed superannuation fund and the employer is a related party of the fund.
 - (3) The fund must be able to receive the information, or the information and contribution, electronically.

Note Standards made under subsection 34K (3) of the Act may set out additional requirements for how the information and contribution are to be received by the fund.

7.07G Incomplete contribution information

- (1) This regulation applies to the trustee of a regulated superannuation fund, other than a self managed superannuation fund, if:
 - (a) the fund receives a contribution from an employer for a member of the fund; and
 - (b) either or both of the following applies:
 - (i) the contribution is the first contribution received by the fund for the member from the employer, and the employer, before or with the contribution, did not provide any of the information mentioned in subregulation 7.07A (2);
 - (ii) the contribution is not accompanied by all of the information mentioned in subregulation 7.07E (2); and
 - (c) the contribution is not being made to a defined benefit interest.
- (2) The trustee must, not later than 5 business days after receiving the information, ask the employer to give the trustee the correct and complete information mentioned in subregulation 7.07A (2) or 7.07E (2) for the member.

- (3) If an employer receives a request from a trustee under subregulation (2), the employer must make all reasonable efforts to give the trustee the complete or correct information for the member not later than 10 business days after receiving the request.
- (4) If the trustee is still unable to allocate the contribution to a member, the trustee must refund the contribution to the employer not later than 20 business days after receiving the contribution.
- (5) If a contribution is refunded under subregulation (4), the contribution is taken not to have been made to the fund by the employer.

7.07H Contributions to be allocated to member

- (1) This regulation applies to the trustee of a superannuation fund, other than a self managed superannuation fund, if:
 - (a) all of the following apply:
 - (i) the fund receives a contribution from an employer for a member;
 - (ii) the contribution is not required to be allocated in accordance with regulation 292-170.03 of the *Income Tax Assessment Regulations 1997*;
 - (iii) the contribution was made in accordance with any applicable Standards made under subsection 34K (3) of the Act;
 - (iv) the information mentioned in subregulation 7.07E (2) for the employee was given by the employer to the fund;
 - (v) the information was given in accordance with any applicable Standards made under subsection 34K (3) of the Act; or
 - (b) both of the following apply:
 - (i) the fund receives a contribution from the Commissioner of Taxation for a member;

-
- (ii) the Commissioner made the contribution in accordance with any applicable Standards specified under subsection 34K (3) of the Act that would apply if the contribution were being made by an employer.
- (2) If the trustee accepts the contribution, and receives it in accordance with any applicable Standards made under subsection 34K (3) of the Act, the trustee must allocate the contribution to the member as soon as practicable, but in any case not later than 3 business days after both the contribution and the information mentioned in subregulation 7.07E (2) have been received by the trustee.

Note Regulation 7.08 provides an operating standard for the allocation of contributions to which this regulation and subregulation 7.07G (4) do not apply.

Subdivision 7.2.2 Operating standards

7.07J Application



- (1) This regulation is made for subitem 20 (6) of Part 4 of Schedule 1 to the *Superannuation Legislation Amendment (Stronger Super) Act 2012* (the **amending Act**).
- (2) Regulations 7.07 and 7.08, as in force immediately before 1 July 2013, apply in relation to contributions made by a medium to large employer before 1 July 2014.
- (3) Regulations 7.07 and 7.08, as in force immediately before 1 July 2013, apply in relation to contributions made by a small employer before 1 July 2015.
- (4) In this regulation:
- medium to large employer** has the meaning given by subitem 20 (4) of Part 4 of Schedule 1 to the amending Act.
- small employer** has the meaning given by subitem 20 (4) of Part 4 of Schedule 1 to the amending Act.

7.08 Contributions to be allocated to members

- (1) This regulation applies to the trustee of a regulated superannuation fund if:
 - (a) the trustee receives a contribution in a month; and
 - (b) regulation 7.07H and subregulation 7.07G (4) do not apply to the trustee in relation to the contribution; and
 - (c) the trustee is not required to allocate the contribution in accordance with regulation 292-170.03 of the *Income Tax Assessment Regulations 1997*.
- (2) For subsection 31 (1) of the Act, the trustee must allocate the contribution to a member of the fund:
 - (a) not later than 28 days after the end of the month; or
 - (b) if it is not reasonably practicable to allocate the contribution to the member of the fund not later than 28 days after the end of the month—within such longer period as is reasonable in the circumstances.

[6] Schedule 2A*substitute***Schedule 2A Request form for transfer of
whole balance of
superannuation benefits to
fund other than self managed
superannuation fund**

(regulation 6.33)

 Australian Government		Completing the rollover initiation request for whole balance transfers	
<p>By completing this form, you will initiate a rollover request to transfer the whole balance of your super benefits between funds. This form can not be used to transfer part of the balance of your super benefits. You must use the Schedule 2B to transfer your benefits to your own self-managed super fund (SMSF). This form will not change the fund to which your employer pays your contributions. The <i>Standard choice form</i> must be used by you to change funds.</p>			
BEFORE COMPLETING THIS FORM <ul style="list-style-type: none"> ■ Read the important information below. ■ Check that the fund you are transferring your benefits TO can accept this transfer. 		THINGS YOU NEED TO CONSIDER WHEN TRANSFERRING YOUR SUPERANNUATION <p>When you transfer your super, your entitlements under that fund may cease. You need to consider all relevant information before you make a decision to transfer your super. If you ask for information, your super provider must give it to you. Some of the points you may consider are:</p> <ul style="list-style-type: none"> ■ Fees – your FROM fund must give you information about any exit or withdrawal fees. If you are not aware of the fees that may apply, you should contact your fund for further information before completing this form. The fees could include administration fees as well as exit or withdrawal fees. Your TO fund may also charge entry or deposit fees on transfer. <p>Differences in fees funds charge can have a significant effect on what you will have to retire on. For example, a 1% increase in fees may significantly reduce your final benefit.</p>	
WHEN COMPLETING THIS FORM <ul style="list-style-type: none"> ■ Refer to these instructions where a question shows a message like this:  ■ Print clearly in BLOCK LETTERS. 		<ul style="list-style-type: none"> ■ Death and disability benefits – your FROM fund may insure you against death, illness or an accident which leaves you unable to return to work. If you choose to leave your current fund, you may lose any insurance entitlements you have. Other funds may not offer insurance or may require you to pass a medical examination before they cover you. When considering a new fund, you may wish to check the costs and amount of any cover offered. 	
AFTER COMPLETING THIS FORM <ul style="list-style-type: none"> ■ Sign the authorisation. ■ Review the checklist below ■ Send the request form to your fund. 		WHAT HAPPENS IF I DO NOT QUOTE MY TAX FILE NUMBER (TFN)? <p>You are not obligated to provide your TFN to your super fund. However, if you do not provide your TFN, your fund may be taxed at the highest marginal tax rate plus the Medicare levy on contributions made to your account in the year, compared to the concessional tax rate of 15%. Your fund may deduct this additional tax from your account.</p> <p>If your super fund does not have your TFN, you will not be able to make personal contributions to your super account. Choosing to quote your TFN will also make it easier to keep track of your super in the future.</p> <p>Under the <i>Superannuation Industry (Supervision) Act 1993</i>, your super fund is authorised to collect your TFN, which will only be used for lawful purposes. These purposes may change in the future as a result of legislative change. The TFN may be disclosed to another super provider when your benefits are being transferred, unless you request in writing that your TFN is not to be disclosed to any other trustee.</p>	
IMPORTANT INFORMATION <ul style="list-style-type: none"> ■ This transfer may close your account (you will need to check this with your FROM fund). <p>This form can not be used to:</p> <ul style="list-style-type: none"> ■ transfer part of the balance of your super benefits ■ transfer benefits if you don't know where your super is ■ transfer benefits from multiple funds on this one form - a separate form must be completed for each fund you wish to transfer super from ■ change the fund to which your employer pays contributions on your behalf ■ open a superannuation account, or ■ transfer benefits under certain conditions or circumstances, for example if there is a super agreement under the <i>Family Law Act 1975</i> in place. 		TRANSFERS TO SELF-MANAGED SUPER FUNDS <p>You must use the Schedule 2B to transfer your benefits to your own self-managed super fund (SMSF).</p>	
CHECKLIST <ul style="list-style-type: none"> <input type="checkbox"/> Have you read the important information? <input type="checkbox"/> Have you considered where your future employer contributions will be paid? <input type="checkbox"/> Have you checked your TO fund can accept the transfer? <input type="checkbox"/> Have you completed all of the mandatory fields on the form? <input type="checkbox"/> Have you signed and dated the form? 		WHAT HAPPENS TO MY FUTURE EMPLOYER CONTRIBUTIONS? <p>Using this form to transfer your benefits will not change the fund to which your employer pays your contributions and may close the account you are transferring your benefits FROM. If you wish to change the fund into which your contributions are being paid, you will need to speak to your employer about choice.</p> <p>For the appropriate forms and information about whether you are eligible to choose the fund to which your employer contributions are made, visit www.ato.gov.au or call the Australian Taxation Office (ATO) on 13 10 20.</p>	
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Have you changed your name or are you signing on behalf of another person?
 If you have changed your name or are signing on behalf of the applicant, you will need to provide a certified linking document. A linking document is a document that proves a relationship exists between two (or more) names.

The following table contains information about suitable linking documents.







Purpose	Suitable linking documents
Change of name	Marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriages Registration Office
Signed on behalf of the applicant	Guardianship papers or Power of Attorney

Where do I send the form?
 You can send your completed and signed form to either the transferring or the receiving fund.

More information
 For more information about super, visit the:
 ■ Australian Securities and Investments Commission website at www.moneysmart.gov.au
 ■ ATO website at www.ato.gov.au/super
 For more information about this form, phone the ATO on 13 10 20.

IN-CONFIDENCE – when completed

Page 2

 Australian Government		Rollover initiation request to transfer whole balance of superannuation benefits between Funds under the <i>Superannuation Industry (Supervision) Act 1993</i>	
COMPLETING THIS FORM <ul style="list-style-type: none"> ■ Read the important information pages ■ Refer to instructions where indicated with  ■ This form is only for whole (not part) balance transfers. 		AFTER COMPLETING THIS FORM <ul style="list-style-type: none"> ■ Sign the authorisation ■ Send form to either your FROM (Transferring) or I U (Receiving) fund. 	
Personal details			
Title: Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="text"/>		Residential address	
*Family name <input type="text"/>		*Address <input type="text"/>	
*Given names <input type="text"/>		<input type="text"/>	
Other/previous names <input type="text"/>		*Suburb <input type="text"/>	
*Date of birth <input type="text"/> / <input type="text"/> / <input type="text"/>		*State/territory <input type="text"/> *Postcode <input type="text"/>	
Tax file number <input type="text"/>		Previous address	
Under the Superannuation Industry (Supervision) Act 1993, you are not obliged to disclose your tax file number, but there may be tax consequences.		 If you know that the address held by your FROM fund is different to your current residential address, give details below.	
 See 'What happens if I do not quote my tax file number?'		Address <input type="text"/>	
*Sex Male <input type="checkbox"/> Female <input type="checkbox"/>		<input type="text"/>	
Contact phone number <input type="text"/>		Suburb <input type="text"/>	
		State/territory <input type="text"/> Postcode <input type="text"/>	
Fund details			
FROM (Transferring fund)		To (Receiving fund)	
*Fund name <input type="text"/>		*Fund name <input type="text"/>	
Fund phone number <input type="text"/>		Fund phone number <input type="text"/>	
*Membership or account number <input type="text"/>		*Membership or account number <input type="text"/>	
Australian business number (ABN) <input type="text"/>		Australian business number (ABN) <input type="text"/>	
Unique Superannuation identifier <input type="text"/>		Unique Superannuation identifier <input type="text"/>	
 If you have multiple account numbers with this fund, you must complete a separate form for each account you wish to transfer.		 You must check with your TO fund to ensure they can accept this transfer.	
Authorisation			
By signing this request form I am making the following statements: <ul style="list-style-type: none"> ■ I declare I have fully read this form and the information completed is true and correct. ■ I am aware I may ask my superannuation provider for information about any fees or charges that may apply, or any other information about the effect this transfer may have on my benefits, and have obtained or do not require such information. ■ I consent to my tax file number being disclosed for the purposes of consolidating my account. ■ I discharge the superannuation provider of my FROM fund of all further liability in respect of the benefits paid and transferred to my TO fund. I request and consent to the transfer of superannuation as described above and authorise the superannuation provider of each fund to give effect to this transfer.		*Name (Print in BLOCK LETTERS) <input type="text"/>	
		*Signature <input type="text"/>	
		*Date <input type="text"/> / <input type="text"/> / <input type="text"/>	
*Denotes mandatory field. If you do not complete all of the mandatory fields, there may be a delay in processing your request.			
IN-CONFIDENCE – when completed			
Page 3			

Schedule 2B **Request form for transfer of
whole balance of
superannuation benefits to
self managed superannuation
fund**

(regulation 6.33)



Australian Government

Completing the rollover initiation request to transfer whole balance of superannuation benefits to your self-managed super fund form

By completing this form, you will request the transfer of the whole balance of your super benefits to your self-managed super fund. This form can not be used to transfer part of the balance of your super benefits.

This form will not change the fund to which your employer pays your contributions. The *Standard choice form* must be used by you to change funds.

BEFORE COMPLETING THIS FORM

- Read the important information below.

WHEN COMPLETING THIS FORM

- Refer to these instructions where a question shows a message like this:
- Print clearly in BLOCK LETTERS.

AFTER COMPLETING THIS FORM

- Sign the authorisation.
- Attach the appropriately certified proof of identity documents.
- Review the checklist below.
- Send the request form to your FROM fund.

IMPORTANT INFORMATION

- 1 This transfer may close your account (you will need to check this with your FROM fund).

This form can not be used to:

- transfer part of the balance of your super benefits
- transfer benefits if you don't know where your super is
- transfer benefits from multiple funds on this one form - a separate form must be completed for each fund you wish to transfer super from
- change the fund to which your employer pays contributions on your behalf
- open a super account
- transfer benefits under certain conditions or circumstances, for example, if there is a super agreement under the *Family Law Act 1975* in place.

CHECKLIST

- Have you read the important information?
- Have you considered where your future employer contributions will be paid?
- Have you completed all of the mandatory fields on the form?
- Have you signed and dated the form?
- Have you attached the certified documentation including any linking documents if applicable?

WHAT HAPPENS TO MY FUTURE

EMPLOYER CONTRIBUTIONS?

Using this form to transfer your benefits will not change the fund to which your employer pays your contributions and may close the account you are transferring your benefits FROM.

If you wish to change the fund into which your contributions are being paid, you will need to speak to your employer about choice. For the appropriate forms and information about whether you are eligible to choose the fund to which your employer contributions are made, visit www.ato.gov.au or call the Australian Taxation Office (ATO) on 13 10 20.

THINGS YOU NEED TO CONSIDER WHEN

TRANSFERRING YOUR SUPERANNUATION

When you transfer your super, your entitlements under that fund may cease. You need to consider all relevant information before you make a decision to transfer your super. If you ask for information, your super provider must give it to you. Some of the points you may consider are:

- **Fees** – your FROM fund must give you information about any exit or withdrawal fees. If you are not aware of the fees that may apply, you should contact your fund for further information before completing this form. The fees could include administration fees as well as exit or withdrawal fees.
- **Death and disability benefits** – your FROM fund may insure you against death, illness or an accident which leaves you unable to return to work. If you choose to leave your current fund, you may lose any insurance entitlements you have. Other funds may not offer insurance or may require you to pass a medical examination before they cover you. When considering a new fund, you may wish to check the costs and amount of any cover offered.

WHAT HAPPENS IF I DO NOT QUOTE MY TAX FILE NUMBER (TFN)?

You are not obligated to provide your TFN to your super fund. However, if you do not provide your TFN, your fund may be taxed at the highest marginal tax rate plus the Medicare levy on contributions made to your account in the year, compared to the concessional tax rate of 15%. Your fund may deduct this additional tax from your account.

If your super fund does not have your TFN, you will not be able to make personal contributions to your super account. Choosing to quote your TFN will also make it easier to keep track of your super in the future.

Under the *Superannuation Industry (Supervision) Act 1993*, your super fund is authorised to collect your TFN, which will only be used for lawful purposes. These purposes may change in the future as a result of legislative change. The TFN may be disclosed to another super provider when your benefits are being transferred, unless you request in writing that your TFN is not to be disclosed to any other trustee.

TRANSFERRING TO YOUR SELF-MANAGED SUPER FUND

You must use this form to transfer your benefits to your own self-managed super fund (SMSF).

You should be aware that SMSFs are subject to the same rules and restrictions as other funds regarding when benefits are to be paid out. In particular, super benefits in a SMSF are required to be 'preserved', meaning they are not generally able to be accessed until you are over age 55 and retired.

The trustee of your FROM fund may be able to request further information from you about your status as a member, a trustee or a director of a corporate trustee of your SMSF. Penalties may apply for providing false or misleading information.

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Completing proof of identity

You will need to provide documentation with this transfer request to prove you are the person to whom the super entitlements belong.

Your identification documents may be verified by the fund through an electronic service provided by the Government of Australia.

Acceptable documents

The following primary and secondary identification documents may be used.

EITHER

A certified copy of any ONE of the following primary photographic identification:

- driver's licence issued under state or territory law
- passport issued by the Commonwealth that has not expired within the past two years

OR

Any ONE of the following primary non-photographic identification documents:

- birth certificate or birth extract issued by a State or Territory of Australia
- citizenship certificate issued by the Commonwealth
- pension card issued by Centrelink that entitles the person to financial benefits

AND

Any ONE of the following secondary identification documents:

- notice issued by the Commonwealth, State or Territory government within the past twelve months that records the provision of financial benefits and contains your name and residential address. For example:
 - letter from Centrelink regarding a government assistance payment
- notice issued by the Australian Taxation Office within the past twelve months that contains your name and residential address. For example:
 - notice of an ATO assessment
- notice issued by a local government body or utilities provider within the previous three months. For example:
 - rates notice from local government

Have you changed your name or are you signing on behalf of another person?

If you have changed your name or are signing on behalf of the applicant, you will need to provide a certified linking document. A linking document is a document that proves a relationship exists between two (or more) names.

The following table contains information about suitable linking documents.

Purpose	Suitable linking documents
Change of name	Marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriages Registration Office
Signed on behalf of the applicant	Guardianship papers or Power of Attorney

Certification of personal documents

All copied pages of original proof of identification documents (including any linking documents) need to be certified as true copies by any individual approved to do so (see below).

The person who is authorised to certify documents must sight the original and the copy and make sure both documents are identical, then make sure all pages have been certified as true copies by writing or stamping 'certified true copy' followed by their signature, printed name, qualification (eg Justice of the Peace, Australia Post employee etc) and date.

The following persons can certify copies of the originals as true and correct copies:

- a person enrolled on the roll of a State or Territory Supreme Court or the High Court of Australia as a legal practitioner
- a judge of a court
- a magistrate
- a Chief Executive Officer of a Commonwealth court
- a registrar or deputy registrar of a court
- a Justice of the Peace
- a notary public officer
- a police officer
- an agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public
- a permanent employee of Australian Postal Corporation with two or more years of continuous service
- an Australian consular officer or an Australian diplomatic officer.
- an officer with two or more years of continuous services with one or more financial institutions
- finance company officer with two or more years of continuous service (with one or more finance companies)
- an officer with, or authorised representative of, a holder of an Australian Financial Services Licence (AFSL), having two or more years continuous service with one or more licensees
- a permanent employee of the Commonwealth with two or more years continuous service
- a permanent employee of the State or Territory, or State and Territory authority with two or more years continuous service
- a permanent employee of a local government authority with two or more years continuous service
- a member of the Institute of Chartered Accountants in Australia, CPA Australia or the National Institute of Accountants with two or more years continuous membership.

Where do I send the form?

You can send your completed and signed form with your certified proof of identity documents to your transferring fund.


More information

- For more information about super, visit the:
- Australian Securities and Investments Commission website at www.moneysmart.gov.au
 - ATO website at www.ato.gov.au/super

For more information about this form, phone the ATO on 13 10 20.

IN-CONFIDENCE – when completed

Page 2



Australian Government

Rollover initiation request to transfer whole balance of superannuation benefits to your self-managed super fund
 under the *Superannuation Industry (Supervision) Act 1993*

COMPLETING THIS FORM

- ▣ Read the important information pages
- ▣ Refer to instructions where indicated with **2**
- ▣ This form is only for whole (not part) balance transfers.

After COMPLETING THIS FORM

- ▣ Sign the authorisation
- ▣ Send form and certified proof of identity documents to your FROM (Transferring) fund.

Personal details

Title: Mr Mrs Miss Ms Other

*Family name

*Given names

Other/previous names

*Date of birth / /

Tax file number

Under the Superannuation Industry (Supervision) Act 1993, you are not obliged to disclose your tax file number, but there may be tax consequences.

2 See 'What happens if I do not quote my tax file number?'

*Gender Male Female

Contact phone number

Residential address

*Address

*Suburb

*State/territory *Postcode

Previous address

2 If you know that the address held by your FROM fund is different to your current residential address, give details below.

Address

Suburb

State/territory Postcode

Fund details

FROM (Transferring fund)

*Fund name

Fund phone number

*Membership or account number

Australian business Number

Unique superannuation Identifier

1 If you have multiple account numbers with this fund, you must complete a separate form for each account you wish to transfer.

To (Receiving fund)

*SMSF name

*Fund phone number

Australian business Number

SMSF Bank Details (Account Name)

(BSB)

(Account Number)

1

***Proof of identity** **2** See 'Completing proof of Identity'

I have attached a certified copy of my primary photographic identification document.

OR

I have attached certified copies of both:

a primary non-photographic identification document and a secondary identification document.

Authorisation

By signing this request form I am making the following statements:

- ▣ I declare I have fully read this form and the information completed is true and correct.
- ▣ I am aware I may ask my superannuation provider for information about any fees or charges that may apply, or any other information about the effect this transfer may have on my benefits, and have obtained or do not require such information.
- ▣ I confirm that I am a member, trustee or director of a corporate trustee of the SMSF.
- ▣ I discharge the superannuation provider of my FROM fund of all further liability in respect of the benefits paid and transferred to my TO fund.
- ▣ I request and consent to the transfer of superannuation as described above and authorise the superannuation provider of each fund to give effect to this transfer.

*Denotes mandatory field. If you do not complete all of the mandatory fields, there may be a delay in processing your request.

*Name (Print in BLOCK LETTERS)

*Signature

*Date / /

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